EXHIBIT 2

TROVILLION INVEISS PONTICELLO & DEMAKIS

DAMBL P. TROVILION ANURIS E INVERS DARRY W. PUNTICEILLI NICHILL DEMARTS RENEE C. ST. CLAIR

CINDA C AYRES
DAYDIA ST. CLAIR
KRISTING LAHON-JACOBI
ST'UART L. ORIN
PATRICK D. O'KESFFE
M. JEREMY RILLY
ELDON L. FLOYD
STEVEN M. JESTER
1,184 K. HENDRICKS
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MICHAEL P. ZRCH
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JAMES R MATHER
HADLINGTH W. W. THONIJOH
(1923-1994)

Mr. Don Fleischauer Chief Financial Officer GPC International, Inc. 510 Broad Hollow Road, Suite 205 Melville, NY 11747

RE:

Frank Jamaica v. GPC International

Case No.: ANA 0311897

Dear Mr. Fleischauer:

Pursuant to your inquiry, please be informed that an Arbitration Hearing will be held in the above captioned matter on November 30, 2006, at 10:00 A.M., at the office of Tobin-Lucks, LLP, in Irvine, California, in front of Judge Philip Mark, a retired Workers' Compensation Administrative Law Judge.

This Arbitration Hearing is being held on the issue of reimbursement and contribution by Zurich North America Insurance Group to my client, California Insurance Guarantee Association (CIGA) administered by Cambridge Integrated Services Group for Reliance Insurance Group, In Liquidation.

For your further information, on July 21, 2006, an Amended Petition for Contribution/ Reimbursement with appropriate exhibits (copy attached) was filed at the Santa Ana Workers' Compensation Appeals Board (WCAB) and was served on all parties by mail. This petition provides the basis for our efforts to seek reimbursement.

If you have any additional questions, please feel free to contact me at my San Bernardino office.

Very truly yours,

TROVILLION, INVEISS, PONTICELLO & DEMAKIS

BY

CARYN BROWN MERIWETHER

CBM:ii

Enclosure cc: California Insurance Guarantee Association Attention: Roberta Williams